



**JUNTA DE AGUA POTABLE DRENAJE ALCANTARILLADO Y SANEAMIENTO DEL MUNICIPIO DE IRAPUATO GTO**  
**ESTADO ANALÍTICO DEL ACTIVO**  
**DEL 1 DE ENERO AL 31 DE AGOSTO DE 2014**

| ÍNDICE      | NOMBRE   | SALDO INICIAL (A)      | CARGOS                  | ABONOS                  | SALDO FINAL (B)        | VARIACIÓN DEL PERÍODO (B-A) |
|-------------|--|------------------------|-------------------------|-------------------------|------------------------|-----------------------------|
| <b>1000</b> | <b>ACTIVO</b>  | <b>927,945,859.45</b>  | <b>1,603,068,368.74</b> | <b>1,555,288,474.43</b> | <b>975,725,753.76</b>  | <b>47,779,894.31</b>        |
| <b>1100</b> | <b>ACTIVO CIRCULANTE</b>   | <b>209,605,144.10</b>  | <b>1,554,929,659.27</b> | <b>1,520,936,047.30</b> | <b>243,598,756.07</b>  | <b>33,993,611.97</b>        |
| <b>1110</b> | <b>Efectivo y equivalentes</b>   | <b>158,629,763.79</b>  | <b>1,239,564,486.79</b> | <b>1,211,356,274.95</b> | <b>186,837,975.63</b>  | <b>28,208,211.84</b>        |
| 1111        | Efectivo   | 149,300.00             | 90,500.00               | 110,500.00              | 119,300.00             | -30,000.00                  |
| 1112        | Bancos/tesorería   | 9,422,672.07           | 638,499,051.13          | 638,022,553.43          | 9,899,169.77           | 476,497.70                  |
| 1114        | Inversiones temporales (hasta 3 meses)   | 149,057,791.72         | 383,410,729.91          | 355,649,015.77          | 176,819,505.86         | 27,761,714.14               |
| 1119        | Otros efectivos y equivalentes   | 0.00                   | 217,574,205.75          | 217,574,205.75          | 0.00                   | 0.00                        |
| <b>1120</b> | <b>Derechos a recibir efectivo o equivalentes</b>  | <b>30,270,089.90</b>   | <b>269,239,916.52</b>   | <b>261,378,710.11</b>   | <b>38,131,296.31</b>   | <b>7,861,206.41</b>         |
| 1122        | Cuentas por cobrar a corto plazo   | 2,827,671.95           | 26,099,852.70           | 16,620,662.92           | 12,306,861.73          | 9,479,189.78                |
| 1123        | Deudores diversos por cobrar a corto plazo   | 369,062.86             | 1,846,744.10            | 1,864,052.38            | 351,754.58             | -17,308.28                  |
| 1124        | Ingresos por recuperar a corto plazo   | 0.00                   | 205,940,433.16          | 205,940,433.16          | 0.00                   | 0.00                        |
| 1129        | Otros derechos a recibir efectivo o equivalentes a corto plazo                           | 27,073,355.09          | 35,352,886.56           | 36,953,561.65           | 25,472,680.00          | -1,600,675.09               |
| <b>1130</b> | <b>Derechos a recibir bienes o servicios</b>   | <b>15,134,287.96</b>   | <b>35,391,492.34</b>    | <b>35,537,087.50</b>    | <b>14,988,692.80</b>   | <b>-145,595.16</b>          |
| 1131        | Anticipo a proveedores por adquisición de bienes y prestación de servicios a corto plazo | 2,167,581.15           | 6,053,404.80            | 5,517,729.83            | 2,703,256.12           | 535,674.97                  |
| 1134        | Anticipo a contratistas por obras públicas a corto plazo                                 | 4,450,878.57           | 4,593,683.68            | 7,430,105.13            | 1,614,457.12           | -2,836,421.45               |
| 1139        | Otros derechos a recibir bienes o servicios a corto plazo                                | 8,515,828.24           | 24,744,403.86           | 22,589,252.54           | 10,670,979.56          | 2,155,151.32                |
| <b>1150</b> | <b>Almacenes</b>   | <b>5,571,002.45</b>    | <b>10,733,763.62</b>    | <b>12,663,974.74</b>    | <b>3,640,791.33</b>    | <b>-1,930,211.12</b>        |
| 1151        | Almacén de materiales y suministros de consumo   | 5,571,002.45           | 10,733,763.62           | 12,663,974.74           | 3,640,791.33           | -1,930,211.12               |
| <b>1200</b> | <b>ACTIVO NO CIRCULANTE</b>  | <b>718,340,715.35</b>  | <b>48,138,709.47</b>    | <b>34,352,427.13</b>    | <b>732,126,997.69</b>  | <b>13,786,282.34</b>        |
| <b>1230</b> | <b>Bienes inmuebles, infraestructura y construcciones en proceso</b>                     | <b>926,290,380.95</b>  | <b>43,445,299.94</b>    | <b>2,445,415.73</b>     | <b>967,290,265.16</b>  | <b>40,999,884.21</b>        |
| 1231        | Terrenos   | 22,244,234.93          | 1,884,933.69            | 0.00                    | 24,129,168.62          | 1,884,933.69                |
| 1233        | Edificios no habitacionales  | 178,141,049.24         | 10,823,994.21           | 0.00                    | 188,965,043.45         | 10,823,994.21               |
| 1234        | Infraestructura  | 684,031,014.96         | 6,027,095.82            | 0.00                    | 690,058,110.78         | 6,027,095.82                |
| 1235        | Construcciones en proceso en bienes de dominio público                                   | 41,874,081.82          | 23,428,133.37           | 2,141,341.13            | 63,160,874.06          | 21,286,792.24               |
| 1236        | Construcciones en proceso en bienes propios  | 0.00                   | 908,107.09              | 0.00                    | 908,107.09             | 908,107.09                  |
| <b>1240</b> | <b>Bienes muebles</b>  | <b>100,489,865.18</b>  | <b>4,197,302.47</b>     | <b>1,280,518.15</b>     | <b>103,406,649.50</b>  | <b>2,916,784.32</b>         |
| 1241        | Mobiliario y equipo de administración  | 15,853,985.59          | 654,188.94              | 265,173.65              | 16,243,000.88          | 389,015.29                  |
| 1242        | Mobiliario y equipo educacional y recreativo   | 120,934.47             | 28,500.22               | 0.00                    | 149,434.69             | 28,500.22                   |
| 1243        | Equipo e instrumental médico y de laboratorio  | 858,494.29             | 181,735.50              | 0.00                    | 1,040,229.79           | 181,735.50                  |
| 1244        | Vehículos y Equipo de Transporte   | 47,732,072.14          | 978,582.77              | 837,118.98              | 47,873,535.93          | 141,463.79                  |
| 1246        | Maquinaria, otros equipos y herramientas   | 35,924,378.69          | 2,354,295.04            | 178,110.82              | 38,100,562.91          | 2,176,184.22                |
| <b>1250</b> | <b>Activos intangibles</b>   | <b>1,932,025.26</b>    | <b>0.00</b>             | <b>0.00</b>             | <b>1,932,025.26</b>    | <b>0.00</b>                 |
| 1251        | Software   | 1,932,025.26           | 0.00                    | 0.00                    | 1,932,025.26           | 0.00                        |
| <b>1260</b> | <b>Depreciaciones, det. Y amortizaciones acumuladas de bienes</b>                        | <b>-311,224,628.44</b> | <b>361,947.06</b>       | <b>30,626,493.25</b>    | <b>-341,489,174.63</b> | <b>-30,264,546.19</b>       |
| 1261        | Depreciación acumulada de inmuebles  | -69,811,679.60         | 0.00                    | 5,630,205.38            | -75,441,884.98         | -5,630,205.38               |
| 1262        | Depreciación acumulada de infraestructura  | -181,370,806.88        | 0.00                    | 20,218,162.09           | -201,588,968.97        | -20,218,162.09              |
| 1263        | Depreciación acumulada de bienes muebles   | -59,990,398.00         | 358,146.13              | 4,581,333.56            | -64,213,585.43         | -4,223,187.43               |
| 1265        | Amortización acumulada de activos intangibles  | -51,743.96             | 0.00                    | 196,792.22              | -248,536.18            | -196,792.22                 |
| <b>1270</b> | <b>Activos diferidos</b>   | <b>853,072.40</b>      | <b>0.00</b>             | <b>0.00</b>             | <b>853,072.40</b>      | <b>0.00</b>                 |
| 1279        | Otros activos diferidos  | 853,072.40             | 0.00                    | 0.00                    | 853,072.40             | 0.00                        |